



Mandatory Social Security Cost Study for Illinois Public Education

Teachers' Retirement System of Illinois
State Universities Retirement System

April 2005



Mandatory Social Security Cost Study for Illinois Public Educators

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Additional Cost to Illinois if All State and Local Workers Were Covered by Mandatory Social Security on an Immediate Basis

Cost Summaries by Congressional District, Including Largest School Systems and Institutions of Higher Education in Each District

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Mandatory Social Security Cost Study for Illinois Public Education

Mandatory Social Security would have an immediate and ever-increasing impact on Illinois public education. The cost of Social Security and a supplemental retirement plan would be substantially higher than the current defined benefit plans provided through a combination of state, local, and employee contributions.

The majority of this report focuses on two Illinois retirement systems that together cover active, inactive, and retired educators and related personnel.

- Teachers' Retirement System (TRS) covers all certified staff in districts outside the city of Chicago.
- State Universities Retirement System (SURS) covers all employees of state universities, public community colleges, and related organizations.

Previous studies came to conclusions similar to those found in this report. In 1999, TRS and SURS conducted separate studies to determine the cost of a retirement plan that would incorporate Social Security and provide the same level of benefits that educators are currently receiving. Both studies found that employer contributions would increase when combined with the Social Security contribution. The following is an example of the study conducted by TRS.

If a new Social Security coordinated plan is established for new hires under TRS, the cost would increase rapidly due to the increasing proportion of teachers who would be covered by the new plan. In approximately ten years, the employer contribution would be **17% more** than the current TRS plan. In twenty years, total employer costs would be **28% higher** and once all teachers are covered by Social Security, the cost would be **38% higher** than the current TRS plan.

Impact on Education

The most dramatic impact of mandating Social Security is on schools, colleges, and universities. The additional cost of providing benefits comparable to what is already offered by the plans covering Illinois educators would drain scarce resources from the classroom. The conversion of existing retirement systems to include Social Security would inevitably reduce education programs and services.

Elementary and secondary school reductions mean teacher layoffs, reduced textbook spending, less computer access, and fewer new and innovative programs to prepare students adequately for the workplace.

Higher education reductions would be similar to the public schools but may also include tuition and fee increases and enrollment limitations.

The reductions and cutbacks would be different at every institution, but without question teachers, administrators, and school board members would be forced to make tough choices that would reduce educational opportunities.

District/Institutional FICA Costs

The additional costs that would result from mandatory Social Security will depend on two main factors. The first factor is the design of a new retirement plan; these costs would be difficult to estimate. The second factor is the level of Federal Insurance Contributions Act (FICA) contributions paid by school districts, community colleges, and state universities, which can be predicted with greater accuracy. In most cases, direct state appropriations pay retirements costs, while FICA is a local payment responsibility.

The new, additional FICA costs are shown by congressional district in the statistical section at the end of this report. One, three, five and ten year forecasts are presented, based on actual hiring patterns during the 2001-02, 2002-03, and 2003-04 school years, as reported for elementary and secondary education by the Illinois State Board of Education and for higher education by SURS actuaries. The forecasts assume Social Security would apply to new hires and those who transfer from one employer to another beginning July 1, 2006. The data received from the Illinois State Board of Education included the city of Chicago; therefore, Chicago District 299 was included in the congressional tables. Non-certified personnel employed in any of the public schools in Illinois are excluded.

Reasons to Say “No” to Mandatory Social Security

1. **Reducing and forfeiting local control of resources will not provide an increase in benefits to career educators.** The current pension plan is efficient, specifically tailored to the occupational needs of Illinois educators, and far less costly for Illinois taxpayers. Mandating Social Security would take the control away from local decision makers, driving up the cost of doing business for schools, colleges, and universities and leading to reductions in educational programs.
2. **Mandatory coverage will hurt existing state and local pension programs.** Mandatory coverage for new hires has a simple appeal for the Social Security Administration. Revenues will be collected now, but Social Security will incur only minuscule payment obligations for the next three decades. The impact on Illinois education begins immediately. In addition, diverting revenues from the state and local retirement plans will reduce investment options and may require TRS, SURS, and other retirement systems to make less desirable investment decisions. Ultimately, mandatory Social Security will increase taxpayer costs and reduce the availability of ancillary retirement benefits such as cost-of-living adjustments and health insurance.
3. **Mandatory coverage does not correct alleged weaknesses in state and local pension systems.** Proponents say mandatory coverage is good for employers and employees by enhancing portability and increasing universal coverage. This argument is inadequate.

Public retirement systems offer good portability. Public pension benefits interchange among Illinois systems and offer additional options that Social Security will never match. Mandatory coverage costs more and offers less.

4. **Once the only alternative; now the sensible alternative.** Illinois first offered retirement benefits for teachers in 1916 and was barred for many years from even offering Social Security to teachers. TRS began as the only retirement alternative for teachers; today, it remains the only sensible alternative for Illinois educators.
5. **Educators have already said “No.”** For the last 40 years, the Illinois Pension Code has allowed the option of converting stand-alone retirement plans to combination Social Security/retirement plans. Employee and employer groups, the retirement system boards, and the state government have debated the issue. Each time, these groups have agreed that the current stand-alone system better serves Illinois educators and taxpayers.

Social Security Coverage and Illinois Educator Pensions

1916	The Illinois State Teachers' Pension and Retirement Fund is established. The fund is a novel idea that precedes Social Security by two decades.
1935	Congress enacts Social Security. Employees of State and local governments are specifically excluded.
1939	Illinois General Assembly establishes the Teachers' Retirement System of the State of Illinois as the successor to the 1915 pension fund.
1946	Illinois General Assembly establishes the State Universities Retirement System.
1947	General Assembly enhances ITRS benefits to help attract qualified professionals to the teaching profession.
1950	Congress extends Social Security coverage to public employees who are not covered by a public retirement system. Many governmental units dissolve their pension systems in order to participate.
1953	General Assembly increases member contribution rate to fund a permanent disability benefit.
1954	Congress allows states and subdivisions to join Social Security without dissolving their existing pension system.
1956	Congress gives existing employees a choice of whether to join Social Security or not when a state or subdivision converts to Social Security.
1983	Congress adopts "once in, always in" rule.
1986	Medicare tax becomes mandatory for all new hires, even persons not eligible for Social Security.
1990	Illinois extends ITRS coverage to part-time and substitute teachers in response to Congressional mandate that employees pay Social Security tax if they are not covered by a public retirement system.
1993	Congressional Budget Office includes mandatory Medicare and mandatory Social Security proposals in its report, "Reducing the Deficit: Spending and Revenue Options."
1996	Congress does not adopt mandatory Medicare for state and local workers. Retains new hire approach adopted in 1986.
2004	Illinois conducts the largest Medicare referendum in U.S. history, for members of the Teachers' Retirement System. Approximately 28,000 were given the opportunity to begin contributing on July 1, 2004, and 5,664 elected to do so.



Additional Cost to Illinois Taxpayers if Mandatory Social Security Were Already in Effect

Annual Cost Based on FY2002 Payroll Data

Retirement System	People Affected	Taxpayer Cost
State Financed Systems		
General Assembly/Judges	1,090	\$8,195,190
Teachers	149,822	407,934,209
State Universities ¹	79,133	175,619,076
City of Chicago Systems		
Chicago Firefighters	4,908	17,170,259
Laborers	3,828	12,859,046
Municipal Employees	35,522	85,430,385
Chicago Police	13,720	53,724,971
Chicago Teachers ²	37,374	109,060,843
Park Employees	3,422	5,905,683
Cook County Systems		
County Employees	26,571	82,488,328
Forest Preserve	614	1,598,447
Metropolitan Water	2,067	8,536,134
Downstate Systems		
Firefighters	8,254	28,059,673
Police	12,594	41,220,483
Cost to Illinois Taxpayers		1,037,802,725
Cost to Illinois Public Employees		1,037,802,725
Total Cost to Illinois		\$2,075,605,451
Total People Affected	378,919	

Source: Public Pension Division, Illinois Department of Financial and Professional Regulation, Division of Insurance

¹Figures based on State Universities Retirement System of Illinois 2002 actuarial valuation report.

²Figures based on Public School Teachers' Pension & Retirement Fund of Chicago 2003 Comprehensive Annual Financial Report.



Total Cost of Covering Newly-Hired Educators Under Mandatory Social Security

(All Public Schools K-12 and Higher Education)
Beginning July 1, 2006

Congressional District	Member of Congress	1-year ¹	3-year	5-year	10-year
*1	Bobby L. Rush	\$2,474,848	\$15,148,295	\$38,641,436	\$149,133,959
*2	Jesse L. Jackson	2,978,115	18,228,744	46,499,282	179,460,778
*3	William O. Lipinski	2,438,961	14,928,635	38,081,111	146,971,424
*4	Luis B. Gutierrez	1,351,275	8,271,019	21,098,352	81,427,634
*5	Rahm Emanuel	2,130,834	13,042,625	33,270,131	128,403,780
6	Henry J. Hyde	2,212,537	13,542,721	34,545,814	133,327,192
*7	Danny Davis	6,234,778	38,162,450	97,347,714	375,706,800
8	Melissa Bean	2,910,591	17,815,441	45,444,998	175,391,842
*9	Janice Schakowsky	2,838,748	17,375,692	44,323,253	171,062,542
10	Mark S. Kirk	3,694,129	23,984,193	61,180,723	236,122,790
11	Gerald C. (Jerry) Weller	3,778,052	23,125,077	58,989,227	227,664,859
12	Jerry F. Costello	3,219,266	19,704,808	50,264,541	193,992,533
13	Judy Biggert	3,353,193	20,524,560	52,355,628	202,062,942
14	J. Dennis Hastert	3,636,386	22,257,953	56,777,299	219,128,074
15	Timothy V. Johnson	6,406,802	39,215,393	100,033,643	386,072,955
16	Donald A. Manzullo	3,030,938	18,552,070	47,324,049	182,643,908
17	Lane Evans	1,839,020	11,256,457	28,713,836	110,819,073
18	Ray LaHood	2,308,704	14,131,347	36,047,328	139,122,180
19	John Shimkus	2,101,320	12,861,971	32,809,306	126,625,256

Statewide Total	\$58,938,498	\$362,129,450	\$923,747,671	\$3,565,140,521
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Source: Public school data from Illinois State Board of Education Teacher Service Record Reports. Higher education data from State Universities Retirement System records. All data adjusted 3% per year for salary increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.

*Cost related to the Chicago Public Schools and City Colleges of Chicago are allocated to Congressional Districts based on number of registered city voters residing in the district.



Congressional District 1
The Honorable Bobby L. Rush

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CITY OF CHICAGO (19%)	82,540	\$1,271,869	\$7,784,986	\$19,858,541	\$76,642,670
CONS HIGH SCHOOL DISTRICT 230	8,197	165,252	1,011,491	2,580,190	9,958,064
ORLAND SCHOOL DISTRICT 135	5,937	99,769	610,676	1,557,758	6,012,061
BREMEN COMM H S DISTRICT 228	4,857	156,939	960,611	2,450,399	9,457,148
COOK COUNTY SCHOOL DIST 130	3,841	81,275	497,474	1,268,995	4,897,599
TINLEY PARK COMM CONS SCH DST 146	2,420	61,155	374,322	954,849	3,685,175
Other Districts	12,636	272,302	1,666,734	4,251,634	16,408,887
Total, Public School Districts	120,428	\$2,108,561	\$12,906,293	\$32,922,366	\$127,061,603
Higher Education					
City Colleges of Chicago (19%)	12,803	\$138,981	\$850,687	\$2,169,998	\$8,374,958
Chicago State University	7,040	227,306	1,391,314	3,549,072	13,697,398
Total, Higher Education	19,843	\$366,286	\$2,242,001	\$5,719,070	\$22,072,356
Total Impact	\$140,270	\$2,474,848	\$15,148,295	\$38,641,436	\$149,133,959

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 2
The Honorable Jesse L. Jackson

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CITY OF CHICAGO (11%)	47,786	\$736,345	\$4,507,097	\$11,497,050	\$44,372,072
THORNTON TWP H S DIST 205	6,635	125,711	769,465	1,962,811	7,575,333
DOLTON SCHOOL DISTRICT 149	3,980	82,842	507,067	1,293,465	4,992,038
RICH TWP H S DISTRICT 227	3,534	141,635	866,932	2,211,438	8,534,892
CHICAGO HEIGHTS SCHOOL DIST 170	3,471	53,625	328,233	837,282	3,231,434
DOLTON SCHOOL DISTRICT 148	3,299	99,963	611,861	1,560,781	6,023,729
Other Districts	48,220	1,576,543	9,649,860	24,615,606	95,002,237
Total, Public School Districts	116,925	\$2,816,663	\$17,240,515	\$43,978,433	\$169,731,734
Higher Education					
South Suburban College	7,727	\$80,989	\$495,725	\$1,264,534	\$4,880,384
City Colleges of Chicago (11%)	7,412	80,463	492,503	1,256,315	4,848,660
Total, Higher Education	15,139	\$161,451	\$988,228	\$2,520,849	\$9,729,044
Total Impact	132,064	\$2,978,115	\$18,228,744	\$46,499,282	\$179,460,778

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.

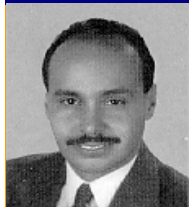


Congressional District 3
The Honorable Dan Lipinski

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CITY OF CHICAGO (10%)	43,442	\$669,405	\$4,097,361	\$10,451,863	\$40,338,247
COMMUNITY HIGH SCHOOL DIST 218	5,153	196,435	1,202,362	3,067,077	11,837,172
LYONS TWP H S DIST 204	3,564	89,921	550,399	1,403,999	5,418,639
BERWYN SOUTH SCHOOL DISTRICT 100	3,421	103,669	634,545	1,618,647	6,247,057
BURBANK SCHOOL DISTRICT 111	3,377	52,656	322,303	822,156	3,173,055
BERWYN NORTH SCHOOL DIST 98	3,139	213,857	1,308,997	3,339,091	12,886,991
Other Districts	33,751	974,415	5,964,297	15,214,187	58,718,108
Total, Public School Districts	95,847	\$2,300,358	\$14,080,264	\$35,917,021	\$138,619,269
Higher Education					
City Colleges of Chicago (10%)	6,738	\$73,148	\$447,730	\$1,142,104	\$4,407,873
Morton College	5,244	65,455	400,641	1,021,985	3,944,282
Total, Higher Education	11,982	\$138,602	\$848,371	\$2,164,090	\$8,352,155
Total Impact	107,829	\$2,438,961	\$14,928,635	\$38,081,111	\$146,971,424

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 4
The Honorable Luis B. Gutierrez

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CITY OF CHICAGO (11%)	47,786	\$736,345	\$4,507,097	\$11,497,050	\$44,372,072
CICERO SCHOOL DISTRICT 99	13,479	387,746	2,373,355	6,054,135	23,365,519
J S MORTON H S DISTRICT 201	7,529	146,721	898,064	2,290,852	8,841,384
Total, Public School Districts	68,794	\$1,270,812	\$7,778,516	\$19,842,037	\$76,578,974
Higher Education					
City Colleges of Chicago (11%)	7,412	\$80,463	\$492,503	\$1,256,315	\$4,848,660
Total, Higher Education	7,412	\$80,463	\$492,503	\$1,256,315	\$4,848,660
Total Impact	76,206	\$1,351,275	\$8,271,019	\$21,098,352	\$81,427,634

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 5
The Honorable Rahm Emanuel

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CITY OF CHICAGO (21%)	91,228	\$1,405,750	\$8,604,458	\$21,948,913	\$84,710,319
LEYDEN COMM H S DIST 212	3,491	89,463	547,594	1,396,846	5,391,031
ELMWOOD PARK C U SCH DIST 401	2,951	100,955	617,936	1,576,278	6,083,537
MANNHEIM SCHOOL DIST 83	2,835	83,364	510,264	1,301,622	5,023,519
FRANKLIN PARK SCHOOL DIST 84	1,355	35,025	214,382	546,862	2,110,578
SCHILLER PARK SCHOOL DIST 81	1,295	54,856	335,767	856,500	3,305,602
Other Districts	1,314	44,694	273,570	697,843	2,693,279
Total, Public School Districts	104,469	\$1,814,108	\$11,103,971	\$28,324,865	\$109,317,865
Higher Education					
Triton College	15,023	\$163,117	\$998,420	\$2,546,847	\$9,829,382
City Colleges of Chicago (21%)	14,150	153,610	940,233	2,398,419	9,256,533
Total, Higher Education	29,173	\$316,727	\$1,938,653	\$4,945,266	\$19,085,915
Total Impact	133,642	\$2,130,834	\$13,042,625	\$33,270,131	\$128,403,780

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.

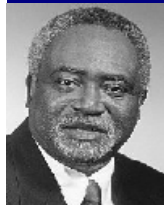


Congressional District 6
The Honorable Henry J. Hyde

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
COMMUNITY UNIT SCHOOL DIST 200	14,191	\$277,401	\$1,697,941	\$4,331,239	\$16,716,120
TOWNSHIP HIGH SCHOOL DIST 214	12,209	277,353	1,697,652	4,330,500	16,713,268
GLENBARD TWP H S DIST 87	8,944	144,024	881,559	2,248,750	8,678,895
COMM CONS SCH DIST 59	6,389	126,211	772,522	1,970,609	7,605,431
COMMUNITY CONSOLIDATED S D 93	4,900	77,522	474,502	1,210,397	4,671,446
Other Districts	49,457	\$1,310,027	\$8,018,544	\$20,454,318	\$78,942,033
Total Impact	96,090	\$2,212,537	\$13,542,721	\$34,545,814	\$133,327,192

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 7
The Honorable Danny Davis

**Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CITY OF CHICAGO (18%)	78,195	\$1,204,929	\$7,375,250	\$18,813,354	\$72,608,845
MAYWOOD-MELROSE PARK-BROADVIEW-89	5,917	208,897	1,278,636	3,261,643	12,588,086
OAK PARK ELEM SCHOOL DIST 97	4,938	125,448	767,854	1,958,702	7,559,476
PROVISO TWP H S DIST 209	4,852	197,865	1,211,110	3,089,394	11,923,302
BELLWOOD SCHOOL DIST 88	3,347	68,292	418,006	1,066,281	4,115,240
OAK PARK & RIVER FOREST DIST 200	3,023	80,047	489,959	1,249,824	4,823,609
Other Districts	8,408	287,406	1,759,182	4,487,457	17,319,032
Total, Public School Districts	108,680	\$2,172,883	\$13,299,997	\$33,926,655	\$130,937,590
Higher Education					
University of Illinois-Chicago	25,678	\$3,930,229	\$24,056,539	\$61,365,272	\$236,835,039
City Colleges of Chicago (18%)	12,129	131,666	805,914	2,055,788	7,934,171
Total, Higher Education	37,807	\$4,061,895	\$24,862,453	\$63,421,059	\$244,769,210
Total Impact	146,487	\$6,234,778	\$38,162,450	\$97,347,714	\$375,706,800

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 8
The Honorable Melissa Bean

**Cost of Covering Newly Hired Educators
 Under Mandatory Social Security
 Beginning July 1, 2006**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
SCHAUMBURG C C SCHOOL DIST 54	14948	\$270,975	\$1,658,611	\$4,230,913	\$16,328,919
BARRINGTON C U SCHOOL DIST 220	8,721	269,324	1,648,505	4,205,133	16,229,421
LAKE ZURICH C U SCH DIST 95	6,489	188,388	1,153,101	2,941,419	11,352,204
ROUND LAKE AREA SCHS - DIST 116	6,333	147,593	903,400	2,304,462	8,893,914
WOODSTOCK C U SCHOOL DIST 200	5,831	136,810	837,402	2,136,109	8,244,166
Other Districts	58,717	1,672,735	10,238,644	26,117,520	100,798,770
Total, Public School Districts	86,091	\$2,685,824	\$16,439,663	\$41,935,557	\$161,847,395
Higher Education					
College of Lake County	15,828	\$224,767	\$1,375,778	\$3,509,441	\$13,544,447
Total, Higher Education	15,828	\$224,767	\$1,375,778	\$3,509,441	\$13,544,447
Total Impact	101,919	\$2,910,591	\$17,815,441	\$45,444,998	\$175,391,842

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 9
The Honorable Janice Schakowsky

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CITY OF CHICAGO (10%)	43,442	\$669,405	\$4,097,361	\$10,451,863	\$40,338,247
EVANSTON C C SCHOOL DIST 65	6,957	206,770	1,265,621	3,228,444	12,459,957
MAINE TOWNSHIP H S DIST 207	6,882	227,787	1,394,262	3,556,590	13,726,414
COMM CONSOLIDATED SCH DIST 62	5,085	116,957	715,885	1,826,133	7,047,836
NILES TWP COMM HIGH SCH DIST 219	4,808	150,656	922,149	2,352,289	9,078,497
PARK RIDGE C C SCHOOL DIST 64	4,404	102,315	626,263	1,597,519	6,165,513
Other Districts	21,858	835,807	5,115,891	13,050,009	50,365,610
Total, Public School Districts	93,436	\$2,309,698	\$14,137,431	\$36,062,847	\$139,182,076
Higher Education					
Oakton Community College	11,910	\$195,166	\$1,194,593	\$3,047,260	\$11,760,690
Northeastern Illinois University	11,825	260,736	1,595,938	4,071,041	15,711,904
City Colleges of Chicago (10%)	6,738	73,148	447,730	1,142,104	4,407,873
Total, Higher Education	30,473	\$529,050	\$3,238,261	\$8,260,406	\$31,880,467
Total Impact	123,909	\$2,838,748	\$17,375,692	\$44,323,253	\$171,062,542

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 10
The Honorable Mark S. Kirk

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
WAUKEGAN C U SCHOOL DIST 60	16,260	\$303,577	\$1,858,162	\$4,739,942	\$18,293,480
TOWNSHIP H S DIST 211	12,935	200,623	1,227,995	3,132,464	12,089,528
PALATINE C C SCHOOL DIST 15	12,882	239,804	1,467,815	3,744,216	14,450,544
WOODLAND C C SCHOOL DIST 50	7,055	208,348	1,275,276	3,253,072	12,555,009
WHEELING C C SCHOOL DIST 21	7,024	171,782	1,051,463	2,682,152	10,351,582
ARLINGTON HEIGHTS SCH DIST 25	4,913	112,333	687,581	1,753,935	6,769,191
Other Districts	75,631	2,432,742	14,890,569	37,984,009	146,596,667
Total, Public School Districts	136,700	\$3,669,209	\$22,458,861	\$57,289,790	\$221,106,001
Higher Education					
William Rainey Harper College	14,991	\$249,201	\$1,525,332	\$3,890,933	\$15,016,789
Total, Higher Education	14,991	\$24,920	\$1,525,332	\$3,890,933	\$15,016,789
Total Impact	151,691	\$3,694,129	\$23,984,193	\$61,180,723	\$236,122,790

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 11
The Honorable Gerald (Jerry) Weller

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
PLAINFIELD SCHOOL DIST 202	18,964	\$489,730	\$2,997,589	\$7,646,480	\$29,511,061
MCLEAN COUNTY UNIT DIST NO 5	10,932	205,927	1,260,461	3,215,280	12,409,154
JOLIET PUBLIC SCH DIST 86	10,016	183,554	1,123,513	2,865,944	11,060,913
LINCOLN WAY COMM H S DIST 210	5,854	125,092	765,678	1,953,151	7,538,050
KANKAKEE SCHOOL DIST 111	5,804	135,745	830,880	2,119,473	8,179,960
BLOOMINGTON SCH DIST 87	5,674	91,137	557,838	1,422,976	5,491,877
Other Districts	87,050	\$2,068,532	12,661,276	32,297,358	124,649,430
Total, Public School Districts	144,294	\$3,299,717	\$20,197,235	\$51,520,661	\$198,840,444
Higher Education					
Joliet Junior College	13,245	\$176,247	\$1,078,792	\$2,751,866	\$10,620,636
Governors State University	5,775	147,585	903,352	2,304,340	8,893,443
Prairie State College	5,544	61,760	378,027	964,301	3,721,654
Illinois Valley Community College	4,105	55,420	339,220	865,308	3,339,598
Kankakee Community College	3,593	37,323	228,451	582,750	2,249,083
Total, Higher Education	32,262	\$478,335	\$2,927,842	\$7,468,566	\$28,824,415
Total Impact	176,556	\$3,778,052	\$23,125,077	\$58,989,227	\$227,664,859

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 12
The Honorable Jerry F. Costello

**Cost of Covering Newly Hired Educators
 Under Mandatory Social Security
 Beginning July 1, 2006**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
EAST ST LOUIS SCHOOL DIST 189	10,349	\$88,348	\$540,770	\$1,379,438	\$5,323,847
GRANITE CITY C U SCHOOL DIST 9	7,583	59,568	364,610	930,076	3,589,565
CAHOKIA COMM UNIT SCH DIST 187	5,098	71,026	434,746	1,108,983	4,280,044
BELLEVILLE TWP HS DIST 201	4,939	59,119	361,861	923,063	3,562,499
MARION COMM UNIT SCH DIST 2	3,953	61,710	377,722	963,521	3,718,644
CENTRAL SCHOOL DIST 104	3,873	5,246	32,111	81,911	316,128
Other Districts	68,940	\$1,148,872	\$7,032,132	\$17,938,105	\$69,230,880
Total, Public School Districts	104,735	\$1,493,890	\$9,143,952	\$23,325,097	\$90,021,607
Higher Education					
Southern Illinois University at Carbondale	21,387	\$953,919	\$5,838,841	\$14,894,164	\$57,483,002
Belleville Area College (Southwestern Illinois College)	13,841	187,957	1,150,467	2,934,699	11,326,268
Southern Illinois University at Edwardsville	13,469	466,057	2,852,688	7,276,857	28,084,528
John A. Logan College	6,461	77,751	475,906	1,213,977	4,685,262
Shawnee College	2,083	39,693	242,954	619,746	2,391,866
Total, Higher Education	57,241	\$1,725,376	\$10,560,856	\$26,939,443	\$103,970,926
Total Impact	161,976	\$3,219,266	\$19,704,808	\$50,264,541	\$193,992,533

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 13
The Honorable Judy Biggert

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School District					
INDIAN PRAIRIE C U SCH DIST 204	26,779	\$621,836	\$3,806,194	\$9,709,133	\$37,471,731
NAPERVILLE C U DIST 203	18,933	450,534	2,757,671	7,034,479	27,149,088
VALLEY VIEW CUSD #365U	15,949	388,411	2,377,427	6,064,523	23,405,610
COMMUNITY HIGH SCHOOL DIST 99	5,490	126,323	773,213	1,972,371	7,612,230
DOWNERS GROVE GRADE SCH DIST 58	4,771	58,020	355,133	905,901	3,496,264
KIRBY SCHOOL DIST 140	4,592	57,554	352,284	898,633	3,468,212
Other Districts	41,514	1,088,444	6,662,255	16,994,593	65,589,463
Total, Public School Districts	118,028	\$2,791,122	\$17,084,177	\$43,579,634	\$168,192,597
Higher Education					
College of DuPage	30,378	\$401,683	\$2,458,662	\$6,271,744	\$24,205,363
Moraine Valley Community College	15,780	160,388	981,721	2,504,250	9,664,981
Total, Higher Education	46,158	\$562,071	\$3,440,383	\$8,775,994	\$33,870,345
Total Impact	164,186	\$3,353,193	\$20,524,560	\$52,355,628	\$202,062,942

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 14
The Honorable J. Dennis Hastert

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest School Districts					
SCHOOL DISTRICT U-46	38,821	\$594,453	\$3,638,589	\$9,281,592	\$35,821,665
COMM UNIT SCH DIST 300	18,175	291,238	1,782,642	4,547,300	17,549,990
ST CHARLES C U SCHOOL DIST 303	12,939	368,194	2,253,676	5,748,850	22,187,289
AURORA WEST UNIT SCHOOL DIST 129	11,717	227,126	1,390,214	3,546,264	13,686,561
AURORA EAST UNIT SCHOOL DIST 131	11,420	236,745	1,449,091	3,696,453	14,266,207
Other Districts	78,680	1,464,729	8,965,460	22,869,786	88,264,364
Total, Public School District	184,455	\$3,182,485	\$19,479,671	\$49,690,244	\$191,776,077
Higher Education					
Elgin Community College	10,573	\$133,661	\$818,126	\$2,086,940	\$8,054,401
Waubensee Community College	8,374	148,241	907,369	2,314,586	8,932,987
Kishwaukee College	4,076	67,514	413,244	1,054,135	4,068,361
Sauk Valley College	2,579	39,399	241,159	615,167	2,374,194
Illinois Mathematics and Science Academy	-	65,086	398,383	1,016,226	3,922,054
Total, Higher Education	25,602	\$453,901	\$2,778,281	\$7,087,054	\$27,351,997
Total Impact	210,057	\$3,636,386	\$22,257,953	\$56,777,299	\$219,128,074

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 15
The Honorable Timothy V. Johnson

**Cost of Covering Newly Hired Educators
 Under Mandatory Social Security
 Beginning July 1, 2006**

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
CHAMPAIGN COMM UNIT SCH DIST 4	9,371	\$256,812	\$1,571,923	\$4,009,783	\$15,475,482
DANVILLE C C SCHOOL DIST 118	6,379	75,816	464,063	1,183,769	4,568,674
URBANA SCHOOL DIST 116	4,570	77,282	473,037	1,206,659	4,657,019
MATTOON C U SCHOOL DIST 2	3,323	68,861	421,491	1,075,171	4,149,547
CHARLESTON C U SCHOOL DIST 1	2,952	40,004	244,859	624,605	2,410,619
MAHOMET-SEYMOUR C U SCH DIST 3	2,673	35,858	219,482	559,872	2,160,788
Other Districts	62,724	1,139,673	6,975,824	17,794,468	68,676,524
Total, Public School District	91,992	\$1,694,306	\$10,370,679	\$26,454,327	\$102,098,652
Higher Education					
University of Illinois-Urbana	40,356	\$2,950,680	\$18,060,818	\$46,070,924	\$177,807,560
Illinois State Univeristy	20,860	908,774	5,562,517	14,189,297	54,762,617
Eastern Illinois University	11,522	353,943	2,166,447	5,526,340	21,328,527
Parkland College	9,245	133,600	817,755	2,085,993	8,050,746
Lake Land College	7,256	91,344	559,110	1,426,220	5,504,396
Heartland Community College	4,684	72,929	446,390	1,138,687	4,394,683
Danville Area Community College	2,760	31,262	191,353	488,119	1,883,861
All Others	-	169,962	1,040,323	2,653,736	10,241,913
Total, Higher Education	96,683	\$4,712,496	\$28,844,714	\$73,579,316	\$283,974,303
Total Impact	188,675	\$6,406,802	\$39,215,393	\$100,033,643	\$386,072,955

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 16
The Honorable Donald A. Manzullo

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
ROCKFORD SCHOOL DIST 205	28,612	\$264,254	\$1,617,470	\$4,125,966	\$15,923,882
CRYSTAL LAKE C C SCH DIST 47	9,115	177,732	1,087,877	2,775,040	10,710,076
HARLEM UNIT DIST 122	7,886	107,383	657,281	1,676,642	6,470,884
BELVIDERE C U SCH DIST 100	7,574	110,365	675,536	1,723,209	6,650,608
COMMUNITY HIGH SCHOOL DIST 155	6,343	138,256	846,250	2,158,679	8,331,273
CONSOLIDATED SCHOOL DISTRICT 158	5,416	200,787	1,228,994	3,135,013	12,099,368
Other Districts	51,425	995,584	6,093,867	15,544,706	59,993,721
Total, Public School Districts	116,371	\$1,994,359	\$12,207,275	\$31,139,256	\$120,179,812
Higher Education					
Northern Illinois University	25,260	\$778,595	\$4,765,703	\$12,156,722	\$46,918,030
Rock Valley College	9,298	118,445	724,987	1,849,353	7,137,450
McHenry College	5,940	102,498	627,381	1,600,373	6,176,529
Highland Community College	2,462	37,041	226,724	578,346	2,232,087
Total, Higher Education	42,960	\$1,036,579	\$6,344,796	\$16,184,793	\$62,464,096
Total Impact	159,331	\$3,030,938	\$18,552,070	\$47,324,049	\$182,643,908

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.

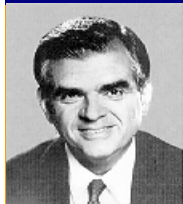


Congressional District 17
The Honorable Lane Evans

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
ROCK ISLAND ROE	27,013	\$6,129	\$37,515	\$95,696	\$369,331
DECATUR SCHOOL DISTRICT 61	10,111	71,472	437,473	1,115,941	4,306,897
MOLINE UNIT SCHOOL DISTRICT 40	7,767	45,160	276,417	705,107	2,721,311
QUINCY SCHOOL DISTRICT 172	7,182	68,320	418,178	1,066,721	4,116,937
ROCK ISLAND SCHOOL DISTRICT 41	6,677	84,432	516,800	1,318,293	5,087,862
Other Districts	63,878	1,077,044	6,592,480	16,816,605	64,902,529
Total, Public School Districts	150,100	\$1,352,557	\$8,278,864	\$21,118,363	\$81,504,867
Higher Education					
Western Illinois University	13,469	\$317,127	\$1,941,103	\$4,951,515	\$19,110,030
Black Hawk College	6,266	65,688	402,072	1,025,637	3,958,376
Carl Sandburg College	3,556	42,399	259,518	661,998	2,554,936
John Wood Community College	2,374	26,697	163,411	416,842	1,608,772
Spoon River College	2,161	34,552	211,489	539,482	2,082,092
Total, Higher Education	27,826	\$486,463	\$2,977,593	\$7,595,473	\$29,314,206
Total Impact	177,926	\$1,839,020	\$11,256,457	\$28,713,836	\$110,819,073

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 18
The Honorable Ray LaHood

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
PEORIA SCHOOL DISTRICT 150	15,863	220,218	1,347,935	3,438,417	13,270,334
SPRINGFIELD SCHOOL DISTRICT 186	15,212	169,465	1,037,280	2,645,973	10,211,951
MARSHALL/PUTNAM/WOODFORD ROE	10,617	3,482	21,315	54,371	209,842
CORRECTIONS SCH DIST 428 DEPT OF	10,118	50,830	311,124	793,638	3,062,992
PEKIN PUBLIC SCHOOL DIST 108	3,835	40,573	248,346	633,500	2,444,951
Other Districts	73,861	1,292,116	7,908,911	20,174,659	77,862,707
Total, Public School Districts	192,772	\$1,776,685	\$10,874,910	\$27,740,559	\$107,062,776
Higher Education					
Illinois Central College	11,567	\$161,054	\$985,795	\$2,514,642	\$9,705,086
Lincoln Land Community College	7,115	109,870	672,505	1,715,478	6,620,771
University of Illinois-Springfield	4,574	136,711	836,794	2,134,558	8,238,179
Richland Community College	3,342	69,561	425,777	1,086,106	4,191,750
Illinois Board of Higher Education	-	44,238	270,776	690,716	2,665,769
Illinois Community College Board	-	10,585	64,790	165,270	637,850
Total, Higher Education	26,598	\$532,019	\$3,256,437	\$8,306,769	\$32,059,405
Total Impact	219,370	\$2,308,704	\$14,131,347	\$36,047,328	\$139,122,180

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.



Congressional District 19
The Honorable John Shimkus

Cost of Covering Newly Hired Educators
Under Mandatory Social Security
Beginning July 1, 2006

Institution Name	Enrollment	1-year	3-year	5-year	10-year
Largest Public School Districts					
EDWARDSVILLE C U SCHOOL DIST 7	6,992	\$92,062	\$563,500	\$1,437,418	\$5,547,617
ALTON COMM UNIT SCHOOL DIST 11	6,906	125,309	767,006	1,956,538	7,551,126
COLLINSVILLE C U SCH DIST 10	6,078	97,412	596,248	1,520,955	5,870,020
BALL CHATHAM C U SCHOOL DIST 5	4,060	60,680	371,417	947,440	3,656,578
TRIAD COMM UNIT SCHOOL DIST 2	3,768	40,382	247,175	630,514	2,433,426
TAYLORVILLE C U SCH DIST 3	3,120	25,135	153,849	392,449	1,514,631
Other Districts	82,724	1,333,866	8,164,460	20,826,533	80,378,570
Total, Public School Districts	113,648	\$1,774,846	\$10,863,655	\$27,711,848	\$106,951,968
Higher Education					
Illinois Eastern Community College	8,653	\$81,595	\$499,434	\$1,273,994	\$4,916,892
Lewis & Clark Community College	7,352	86,536	529,678	1,351,143	5,214,642
Kaskaskia College	4,636	70,745	433,025	1,104,594	4,263,106
Rend Lake College	3,447	62,405	381,975	974,372	3,760,522
Southeastern Illinois College	3,016	25,193	154,204	393,355	1,518,126
Total, Higher Education	27,104	\$326,474	\$1,998,316	\$5,097,458	\$19,673,288
Total Impact	140,752	\$2,101,320	\$12,861,971	\$32,809,306	\$126,625,256

Source: Public school data from Illinois State Board of Education Teacher Service Record reports. Higher Education data from State Universities Retirement System records. All data adjusted 3% per year for wage increases. Projections based on actual employee turnover during academic years 2001-2002 through 2003-2004. Prepared by Teachers' Retirement System.